



SECRETARY OF STATE BRIAN P. KEMP GEORGIA STATE BOARD OF ACCOUNTANCY

Georgia State Board of Accountancy, 237 Coliseum Dr Macon, GA 31217
<http://www.sos.ga.gov/plb/accountancy> P: 478-207-2440 F: 866 888-9718

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Update from the Director

Randy Vaughn

The Professional Licensing Boards Division is committed to identifying and implementing efficiencies in every area possible. To achieve this, we are continuing to develop new online applications. In anticipation of spring graduations, we are currently working to ensure that additional types of license applications are available online. In addition to new online applications, we are in the process of upgrading our business software. The necessary upgrades will allow us to broaden our online services and increase our support for our applicants and licensees.

In March, Secretary of State Brian P. Kemp announced a multi-phase consolidation of the Securities, Charities and Cemeteries Division of the Office of Secretary of State. This Division will be consolidated and moved to the Professional Licensing Boards Division in Macon. We will be

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working throughout the second quarter to complete this transition and will provide an update on the transition in the next newsletter.

The Secretary of State's office is committed to operating as efficiently as possible while providing excellent customer service to the citizens of the State of Georgia. We appreciate your confidence as we continue to improve our ability to serve and support you.

About the Board

The Georgia State Board of Accountancy consists of seven members: six of certified public accountants and one consumer member. The Georgia State Board of Accountancy was created by legislation enacted in 1908 for the purpose of protecting the public welfare by providing for the regulation of the practice of public accountancy and the certification of those who are entitled to engage in this practice. In order to carry out this charge, the Board has the authority to adopt rules, set standards for licensure, adopt mandatory standards of professional conduct, and investigate and discipline unauthorized, negligent or incompetent practice.

The Board licenses certified public accountants and public accounting firms. Requirements for CPA licensure include education, experience, and passage of a national examination. Public accounting firms that perform attest functions are subject to mandatory peer review program requirements.

Typically, the Board meets six times per year. Board meetings are open to the public with the exception of executive session, in which confidential matters such as complaints, disciplinary items, and applications are discussed.

2010 Meeting Dates

April 21, 2010 at 9:30 a.m.
 June 23, 2010 at 9:30 a.m.
 July 28, 2010 at 9:30 a.m.
 August 25, 2010 at 9:30 a.m.
 October 20, 2010 at 9:30 a.m.
 December 8, 2019 at 9:30 a.m.

The Board meets at the Professional Licensing Board Office in Macon.

Minutes from the Board meetings may be found on the Board's website at www.sos.ga.gov/plb/accountancy

Board Members and Staff

Elizabeth W. Hardin, CPA
 C. Ben Hill, CPA
 J. Sam Johnson, CPA
 Grace Lopez-Williams, CPA, Chairman
 T. Farrell Nichols, CPA, Vice – Chairperson
 Michael W. Skinner, CPA

Darren Mickler
 Executive Director

Active Licensees

Certified Public Accountant: 18,391
 Foreign Accountant: 5
 Public Accounting Firm: 2,042
 Temporary Public Accounting Firm: 783

Expiration Dates

Certified Public Accountant – December 31 of odd numbered years
Foreign Accountant – December 31 of odd numbered years
Public Accounting Firm – June 30 of even numbered years

“It is illegal to practice public accountancy if you have not renewed your live permit by the expiration date”

Actions Taken by the Board

January: The Board approved 131 applications for certificates as certified public accountants.

February: The Board approved 94 applications for certificates as certified public accountants.

The Board approved the following consent order for substandard practice:

- Warren Pennington, Dawsonville

License Renewal Process

How do I renew my license?

You may renew your license on the Professional Licensing Board website with a credit card. Click on the License Renewal icon and follow the instructions. You will be asked a series of questions including whether you have been arrested, convicted of a crime or received a board sanction since the last renewal, whether you have completed your continuing education requirements, and whether you are a U.S. citizen. Renewing your license via the website is the fastest way to renew your license.

The Professional Licensing Boards do not mail paper renewals unless requested. A paper renewal form may be requested by the licensee either by calling the Board office at 478-207-2440, or by submitting a written request.

Disciplinary Issues:

The Board resolved a number of disciplinary issues this year, including unlicensed practice; failure to repay student loans; and failure to comply with child support orders. Addressing these issues on a case-by-case basis, the Board takes these matters very seriously and applies sanctions to those who violate the Georgia Accountancy Practice Act, Board rules, and policies. It is important that licensees review all laws, rules and policies that affect their profession. These may be found on the Board's website at <http://www.sos.ga.gov/plb/accountancy/>

All public disciplinary actions will be reflected in the Board minutes which may be found on the Georgia State Board of Accountancy website.

Grounds for denial, suspension, revocation of a license, or other disciplinary actions may be found at O.C.G.A. § 43-3-28 and at O.C.G.A. § 43-1-19, which can be found on the Georgia State Board of Accountancy website.

Complaint Process Information

The Georgia General Assembly created the Georgia State Board of Accountancy to regulate the licensing and practice of accountancy. The responsibility of administering the laws in O.C.G.A. § 43-3 is given to the Board, whose members are appointed by the Governor. This Board determines if applicants meet licensure requirements, promulgates rules, and considers complaints against licensees and allegations of unlicensed practice. The process for disposing of complaints is as follows:

Complaint Form:

Complaints must be reported to and received by the Board in writing. Written complaints may be submitted to the Board office or be submitted on-line at <http://sos.georgia.gov/myverification/submitcomplaint.aspx>. Documents received in connection with a complaint will not be returned. The complaint must contain sufficient factual evidence indicating a clear violation of Georgia law or Board rules.

Investigations:

The Board gives serious consideration to all complaints. Further investigative action may be taken. Should you file a complaint, you may be contacted by a Board inspector or investigator for additional information. Investigative files are considered confidential for any purpose other than a hearing before the Board. However, the Board is authorized to release such records to another enforcement agency or lawful licensing authority.

Notification Process:

While the investigation is ongoing, the Board is unable to discuss the status of a complaint with anyone, including the complainant. When the Board has completed the case, the complainant will be notified in writing of the Board's actions. All public disciplinary actions will be reflected in the Board minutes which are found on the Board website. Public disciplinary actions may be found on our website at: www.sos.ga.gov/plb/publicorders/

Frequently Asked Questions

The Board list of frequently asked questions is available on the Board's website. If you cannot find an answer to your question, you may contact the Board office at (478) 207-2440.